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a system of its own, which was alleged to be operated in competition with that of the private company. Taxes were levied on property within the municipal boundaries, including that of the water company for support of the municipal water system. The hardship of being thus compelled to help along a competitor caused the private company to refuse to pay the portion levied for that purpose. Supplementary proceedings were then instituted for collection. The Supreme Court, while not fully determining the absolute rights of the parties, held that the village authorities had jurisdiction of the tax debtor and its property, and that the tax should not be held void in summary proceedings.

Liquor Sales to Detectives.—I. J. De Graff was charged by a county attorney in Oklahoma, with the crime of selling liquors to one B. F. Kane. On the trial it appeared that Kane had been furnished with a dollar by the county attorney and told to see whether he could secure evidence of violation of the liquor laws. He thereupon visited the place of business of defendant, and secured a bottle of "Adam's Special." It was claimed on the part of accused in *De Graff v. State*, 103 Pacific Reporter, 538, that as the sale was procured at least indirectly by the act of a state officer, the state should be estopped from alleging its illegality and punishing defendant therefor. The Supreme Court of Oklahoma seemed, however, not well impressed with this argument and says: "Can an officer consent to the commission of a crime and by so doing free the act of its criminal character? A private individual may be estopped in matters relating to his property by his own conduct. Is any one else estopped by his conduct unless such other person is privy thereto? Has a public officer such property rights in his office and in the enforcement of the law as by his conduct or consent to be able to estop the state in the prosecution of a crime? If so, whose liberty, property, character or life would be safe? There can be but one answer to these questions and that is emphatically, 'No.'" The court was relieved from taking judicial notice as to whether or not "Adam's Special" was an intoxicating drink by holding that under the law there existing it is not necessary to allege or prove that substitutes for liquor are intoxicating when the prosecution, as in this case, was for the sale of a substitute and not of liquor itself.

Secret Profits by Promoters of Corporation.—What rights, if any, have a corporation and its stockholders against promoters who have, while acting as its only officers, sold to it property at an excessive valuation before stock has been taken out by any other persons? This question was involved in *Old Dominion Copper Mining & S. Co. v. Lewisohn*, 28 Supreme Court Reporter, 634, and the United States Supreme Court held that as the promoters themselves constituted the